



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2002

D-40ES

**Individual Estimated
Income Tax Vouchers**

Who must file D-40ES estimated tax vouchers?

You must file these vouchers if you are required to file a D.C. income tax return and you expect to owe \$100 or more in taxes after subtracting your tax withheld and any credits. Vouchers must be filed even if you had a credit from your D.C. return that covers the full amount of a payment or payments.

Should you file joint vouchers?

If you plan to file jointly on your 2002 D.C. return, you should file joint 2002 vouchers to ensure that you receive proper credit for any income tax you pay. If you file joint vouchers, but you do not file jointly on your D.C. return, you may divide the estimated tax paid between you and your spouse any way you wish.

Where do you send your voucher and payment?

Government of the District of Columbia
Individual Estimated Tax
P.O. Box 96018
Washington, D.C. 20090-6018

Make your check or money order payable to the D.C. Treasurer. Write your social security number, voucher number, and “2002 D-40ES” on your check or money order.

When are the vouchers due?

You must file your vouchers on or before the following dates:

- Voucher 1: April 15, 2002
- Voucher 2: June 17, 2002
- Voucher 3: September 16, 2002
- Voucher 4: January 15, 2003

How do you determine your estimated tax?

If you expect your taxes and withholding for 2002 to be approximately the same as last year, your estimated tax is the amount of tax you owed in 2001. Divide this amount into four installments.

If you expect this year’s income to be different from last year, use the calculation on page 5 to estimate your 2002 taxes.

Can you apply overpayment from your D.C. return?

You can apply the full amount of any overpayment from your 2001 tax return to the first payment of your estimated taxes or you can spread it across installments any way you wish.

You can use the record of payments on page 7 to plan how much overpayment you will apply to each installment.

Could you be charged a penalty or fee?**If you underestimate your taxes**

You will be charged a .0355921% per day penalty (13% annually) if your withholdings, credits and estimated tax payments do not equal at least 90% of the amount of tax you will owe on your 2002 D.C. return, or 100% of the amount of tax you owed on your 2001 D.C. return.

If you falsely state your estimated taxes

You will be charged a penalty if any statement made on the voucher is not true and accurate to the best of your knowledge.

If your check is returned

You will be charged a \$50 fee if your check is returned to the District of Columbia.

What if your estimated taxes change during the year?

If you have filed one or more vouchers and you find that your estimated tax changes substantially, use the calculation on page 6 to recalculate your estimated tax.

Using your remaining vouchers, adjust your installment amounts to cover the balance you owe. If you file your 2002 D.C. return before your last estimated tax payment, you must pay the balance of any tax due with your return. Do not send in your last voucher.

Who do you call if you have questions?

Office of Tax and Revenue
202-727-4829

Filling out the new form

To ensure that we can process your forms quickly and accurately, please follow these guidelines. **Do not print outside the boxes.**

Write with black ink.
Write in capital letters only.

ROBERTS

Leave a space between words
and numbers.

8 ELM

Write 3's with a rounded
top, not a flat top.

3 7 ~~3~~ ~~7~~

Write 7's without a middle bar.

Enter dollar amounts so single
dollars are always in the right-
most box. Round all amounts to
nearest dollar. Do not enter cents.

\$ 57204.00

Estimated D.C. tax payments

a	Federal adjusted gross income expected for 2002	a	
b	Deduction amount <i>If you expect to itemize your deductions, enter deduction amount. If you expect to take a standard deduction, married filing separately enter \$1,000, all others enter \$2,000.</i>	b	
c	Subtract line b from line a.	c	
d	Number of exemptions	d	
e	Exemption amount <i>Multiply \$1,370 by line d.</i>	e	
f	Estimated taxable income <i>Subtract line e from line c.</i>	f	
g	D.C. tax <i>Use the tax rate table on page 6.</i>	g	
h	D.C. income tax to be withheld during 2002	h	
i	Property tax credit <i>If you have none, leave blank.</i>	i	
j	Other credits <i>EITC, Low Income Credit, or credit for child care. If you have none, leave blank.</i>	j	
k	Add lines h–j.	k	
l	Estimated D.C. tax <i>Subtract line k from line g.</i>	l	
m	Amount of each payment <i>Divide line l by the number of payments due this year.</i>	m	

Amended estimated tax payment <i>Use this calculation if your estimated income changes significantly after you've filed one or more vouchers.</i>		
a	Amended estimated tax for 2002	a <input type="text"/>
b	Total payments made	b <input type="text"/>
c	Total due <i>Subtract line b from line a.</i>	c <input type="text"/>
d	Amount of each remaining installment <i>Divide line c by the number of remaining installments due.</i> <i>Using your remaining vouchers, adjust your installment amount to cover the balance you owe.</i>	d <input type="text"/>

Tax rate

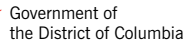
<i>Taxable Income</i>	<i>D.C. tax</i>
\$10,000 and less	5% of income
\$10,000–\$30,000	\$500 plus 7.5% of income over \$10,000
Over \$30,000	\$2,000 plus 9.3% of income over \$30,000

Record of payments

Use this record to plan how much overpayment you will apply to each installment and to record the date you paid.

Total estimated tax for 2002	<input type="text"/>
Total overpayment from 2001 return to be applied to your estimated tax	<input type="text"/>

<i>Voucher number</i>	<i>Installment amount</i>	<i>—</i>	<i>Portion of 2001 overpayment applied</i>	<i>=</i>	<i>Payment amount</i>	<i>Date paid</i>
1	<input type="text"/>	—	<input type="text"/>	=	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	—	<input type="text"/>	=	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	—	<input type="text"/>	=	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	—	<input type="text"/>	=	<input type="text"/>	<input type="text"/>

**2002 D-40ES** Estimated Individual Income Tax

Voucher number:

Due date:

Quarterly payment

_____ .00

Your first name

M.I. Last name

Spouse's first name if joint payment

M.I. Last name

Your social security number

Spouse's social security number

[illegible]

Home address (number and street)

Apartment number

City

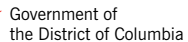
State

Zip



020400310000

DCE-006-I-2002

**2002 D-40ES** Estimated Individual Income Tax

Payment

\$.00

Your first name

M.I. Last name

Spouse's first name if joint payment

M.I. Last name

Your social security number

Spouse's social security number

[illegible]

Home address (number and street)

Apartment number

City

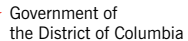
State

Zip



020400310000

DCE-008-I-2002

**2002** D-40N Change of Name or Address

Important: Be sure to fill out both sides.

Old information

Your first name

[illegible]

M.I. Last name

[illegible]

Spouse's first name

[illegible]

M.I. Last name

[illegible]

Your social security number

Spouse's social security number

Daytime phone number

Home address (number and street)

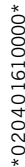
Apartment number

City

[illegible]

State

Zip



DCE-005-I-2002

Your first name										M.I.		Last name									
Spouse's first name										M.I.		Last name									
Your social security number						Spouse's social security number						Daytime phone number									
Home address (number and street)																Apartment number					
City												State		Zip							

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